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NYSE Croup, Inc. 1 20 Broad Street New York, New York 10005 t 212.656,5024 | f 212.656,5893 sconteiglnyse.com

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October 24, 2006

Mr. Brian Johnson Brahch Chief Sequrities and Exchange Commission Branch of Filer Support 2 Room 2531 100 F Street, NE Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration. under the Securities Exchange Act of 1934, NEW ARISTOTLE HOLDINGS, INC. (Name to be changed to Alberto-Culver Company), Common Stock, par value \$0.01 per share and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 1 to Form 10 received on October 24, 2006. Tentative listing date - Not yet determined.

Sincerely,

PROCESSED **FINANCIAL**